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FINANCING AND LIQUIDATION OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Report of the Secretary-General

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I. INTRODUCTION

1. By its resolution 717 (1991) of 16 October 1991, the Security Council decided to establish a United Nations Advance Mission in Cambodia (UNAMIC) immediately after signing of the Agreements on a Comprehensive Political Settlement of the Cambodia Conflict.

2. By its resolution 745 (1992) of 28 February 1992, the Security Council decided to establish the United Nations Transitional Authority in Cambodia (UNTAC) under its authority for a period not to exceed 18 months.

3. The arrival of the Special Representative of the Secretary-General at Phnom Penh on 15 March 1992 marked the initial deployment of UNTAC, which thereupon absorbed UNAMIC.

4. The Security Council, by its resolution 840 (1993) of 15 June 1993, endorsed the results of the elections that had been held in Cambodia from 23 to 28 May 1993.

5. On 24 September 1993, His Royal Highness Prince Norodom Sihanouk, Head of State, formally promulgated Cambodia's Constitution at Phnom Penh. On the same day, he was elected King of Cambodia by the Royal Council of the Throne. Thus, the mandate entrusted to UNTAC was successfully concluded on 24 September 1993.

6. By 31 December 1993, the withdrawal of the military component of UNTAC was completed.

7. It may be recalled that the General Assembly, in its resolution 48/255 of 26 May 1994, decided to appropriate to the Special Account for UNAMIC and UNTAC the amount of $236 million authorized and apportioned with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions.

8. In the same resolution, the General Assembly also decided to appropriate $100 million gross and net, authorized and apportioned with the prior concurrence of the Advisory Committee, and to appropriate $32,562,900 gross ($25,691,600 net), that amount to be covered by interest income and miscellaneous income in the Special Account.

9. In paragraph 10 of the same resolution, the General Assembly requested the Secretary-General, inter alia, to submit to it at its forty-ninth session, through the Advisory Committee, a detailed financial performance report on the Special Account of UNAMIC and UNTAC for the period ending 30 June 1994. The present report is submitted in accordance with that request.

II. STATUS OF CONTRIBUTIONS

10. The table below summarizes the status of assessed contributions received and unpaid, as at 31 October 1994. As shown, total outstanding assessments of $151,390,085 are due from Member States for UNAMIC ($4,583,012) and UNTAC ($146,807,073).

Status of assessed contributions for the period from 1 November 1991 to 30 June 1994 as at 31 October 1994

(United States dollars)

	UNAMIC 1 November 1991 to 30 April 1992	UNTAC 15 March 1992 to 30 June 1994	Total
1. Resources			
Appropriated	33 576 200	1 743 524 100	1 777 100 300
2. Amount assessed			
Gross	33 576 200	1 710 961 200	1 744 537 400
Applied credits	(281 842)	(15 144 955)	(15 426 797)
Unencumbered balance	-	(160 941 000)	(160 941 000)
Net amount assessed	33 294 358	1 534 875 245	1 568 169 603
3. Less: Payments	(28 711 346)	(1 388 068 172)	(1 416 779 518)
4. Balance due	4 583 012	146 807 073	151 390 085

III. VOLUNTARY CONTRIBUTIONS

11. No voluntary contributions have been received by UNTAC for the period from 1 November 1993 to 30 June 1994.

IV. STATUS OF REIMBURSEMENTS TO TROOP-CONTRIBUTING STATES

12. Troops have been provided to UNTAC by 27 Governments: Australia, Austria, Bangladesh, Bulgaria, Canada, Chile, China, France, Germany, Ghana, India, Indonesia, Ireland, Japan, Malaysia, Namibia, Netherlands, New Zealand, Pakistan, Philippines, Poland, Russian Federation, Singapore, Thailand, Tunisia, United States of America and Uruguay.

13. Full and final reimbursement in accordance with standard rates of reimbursement has been made to those Governments up to the period ending 31 December 1993.

14. With regard to the status of reimbursement for the use of contingent-owned equipment and consumable supplies furnished by troop-contributing Governments to UNTAC, progress payments totalling $18 million were made to those Governments on 14 November 1994.

V. FINANCIAL ADMINISTRATION

A. Resources made available and operating costs for the period from 1 November 1991 to 30 June 1994

15. The total resources made available to UNAMIC and UNTAC for the period from 1 November 1991 to 30 June 1994 amount to $1,796,629,163 gross ($1,768,006,863 net), consisting of appropriations provided by the General Assembly amounting to $33,576,200 gross ($33,171,300 net) in respect of UNAMIC, $1,743,524,100 gross ($1,715,306,700 net) in respect of UNTAC, voluntary contributions in kind ($8,035,984), voluntary contributions in cash ($9,492,879) and advance from a Member State ($2 million). Estimated expenditures for this period amount to $1,647,075,584 gross ($1,622,398,184 net). Credits to Member States against their assessed contributions from unencumbered balances amount to $162,345,800 gross ($160,941,000 net). There is therefore an unfunded amount of $12,792,221 gross ($15,332,321 net). In addition, interest income, income from the sale of all UNTAC property and miscellaneous income during the period total $5,990,000, $3,407,000 and $529,000, respectively. A detailed summary is presented in annex IX.

16. The previous report of the Advisory Committee on Administrative and Budgetary Questions on the financing of UNTAC (A/48/917 and Corr.1) contains information on resources made available to UNTAC as well as its operating costs for the period from 1 November 1991 to 31 March 1994, based on updated data provided to the Committee by the Secretariat. In the table, it was indicated that interest and miscellaneous income totalled $19,935,871, including income from the sale of UNTAC property and vehicles. As at 31 December 1993, based on the audited financial statements for the period from 1 November 1991 to 30 April 1994, amounts are as follows: interest income ($5,701,718) and miscellaneous income, including income from the sale of UNTAC property and vehicles ($3,830,476).

B. Application of article IV of the Financial Regulations of the United Nations

17. In a report to the General Assembly at its thirty-third session on the United Nations Emergency Force/United Nations Disengagement Observer Force (UNEF/UNDOF) (A/C.5/33/45), the Secretary-General had indicated, inter alia, that the amounts owed to troop-contributing Governments could not be paid in the time-frame envisaged under financial regulation 4.3. That situation continues to be experienced in some peace-keeping operations. Consequently, over the years the General Assembly has adopted special arrangements whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the mission have been retained beyond the period stipulated under financial regulations 4.3 and 4.4.

18. In the case of UNTAC and in the cases of UNEF/UNDOF, the United Nations Interim Force in Lebanon (UNIFIL), the United Nations Iran-Iraq Military Observer Group (UNIIMOG), the United Nations Transition Assistance Group (UNTAG), the United Nations Iraq-Kuwait Observation Mission (UNIKOM) and the United Nations Protection Force (UNPROFOR), there are currently certain amounts

obligated for death and disability compensation and for the reimbursement to Governments for contingent-owned equipment that will be required for the settlement of claims not yet received from Governments.

19. Accordingly it is proposed that special arrangements as regards article IV of the Financial Regulations similar to those contained in the annex to General Assembly resolution 47/210 B of 14 September 1993 related to UNPROFOR be applied to UNTAC, as follows:

(a) At the end of the 12-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

(b) (i) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which claims have not yet been received shall remain valid for an additional period of four years following the end of the 12-month period provided for in regulation 4.3;

(ii) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;

(iii) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

VI. DISPOSITION OF THE ASSETS OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

20. The detailed report on the final disposition of the assets of UNTAC will be issued as an addendum to the present document.

VII. COMPARATIVE ANALYSIS OF EXPENDITURES REPORTED IN THE PREVIOUS FINANCIAL PERFORMANCE REPORT AND REVISED EXPENDITURES OF THE UNITED NATIONS ADVANCE MISSION IN CAMBODIA AND THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA FOR THE PERIOD FROM 1 NOVEMBER 1991 TO 30 SEPTEMBER 1993

21. Annex I contains a comparative analysis of expenditure reported in the previous financial performance report of UNTAC (col. 1) and the revised expenditure (col. 2) for the period from 1 November 1991 to 30 September 1993. Annex II provides supplementary information on the changes that have taken place since the previous performance report was submitted, by items of expenditure. The revised net operating costs of $1,542,841,800 consist of $1,408,376,000 in

disbursements and $134,465,800 in unliquidated obligations. The distribution of unliquidated obligations is shown in annex X.

VIII. FINANCIAL PERFORMANCE REPORT ON THE INITIAL STAGE OF THE LIQUIDATION PHASE OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA FROM 1 OCTOBER TO 31 DECEMBER 1993

22. Annex III contains the revised apportionment of resources provided to UNTAC as well as expenditures and resulting savings or overruns during the three-month period from 1 October to 31 December 1993. Supplementary information thereon is provided in annex IV. The net operating costs of $54,436,300 consist of $47,182,000 in disbursements and $7,254,300 in unliquidated obligations. Annex XI shows the distribution of unliquidated obligations.

23. There is an unencumbered balance of $1,278,500 gross and net for the period from 1 October to 31 December 1993.

IX. FINANCIAL PERFORMANCE REPORT FOR THE SECOND STAGE OF THE LIQUIDATION PHASE OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA FOR THE PERIOD FROM 1 JANUARY TO 30 JUNE 1994

24. The appropriation provided for the second stage of the liquidation phase of UNTAC is set out by budget line in annex V. It also provides expenditures and resulting savings or overruns for the period from 1 January to 30 June 1994. Supplementary information thereon is provided in annex VI. The net operating costs of $6,162,100 consist of $6,121,300 in disbursements and $40,800 in unliquidated obligations. Annex XII shows the distribution of unliquidated obligations.

25. The unencumbered balance in respect of this period amounts to $2,204,100 gross ($1,964,100 net).

X. COST ESTIMATES FOR THE LIQUIDATION TEAM OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA FOR THE PERIOD FROM 1 JULY 1994 TO 31 DECEMBER 1995

26. A liquidation team has been established in New York (through 31 December 1995) to handle outstanding matters related to the UNTAC operation.

27. Specifically, the team will be responsible for tasks under the following categories:

(a) Finance

(i) To set up subsidiary ledgers for accounts receivable/payables covering the period beyond the last monthly financial statements prepared by UNTAC in Cambodia, including review and follow-up

action on accounts receivable from ex-UNTAC staff members, military personnel and civilian police;

(ii) To prepare disbursement vouchers in respect of outstanding vendors invoices, travel claims, compensation claims and payments approved by the Claims Review Board;

(iii) To prepare bank reconciliation statements;

(iv) To prepare outstanding inter-office vouchers charges against UNTAC accounts;

(b) Claims

(i) To review and process outstanding claims, for presentation to the Claims Review Board and Property Survey Board, including those relating to loss of personnel effects by military personnel;

(ii) To assist with the settlement of claims from Governments and deliveries made under letter of assist arrangements;

(iii) To review and process in/out surveys on contingent-owned equipment.

28. The total cost for the liquidation team of UNTAC in New York for the period from 1 July 1994 to 31 December 1995 is estimated at $1,109,800 gross ($922,000 net). A breakdown by budget line of the cost estimate is contained in annex VII and supplementary information thereon is provided in annex VIII.

XI. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-NINTH SESSION

29. The actions to be taken by the General Assembly at its forty-ninth session in connection with the financing of UNTAC are as follows:

(a) The appropriation of the amount of $16,657,900 gross ($19,145,800 net) and the assessment thereof on Member States to meet the additional requirements of UNTAC for the period from 1 November 1991 to 30 September 1993;

(b) A decision to the effect that voluntary contributions to UNTAC in the amount of $1,492,879 be credited to Member States against their assessments in respect of the additional requirements of UNTAC for the period from 1 November 1991 to 30 September 1993;

(c) A decision to set off against the assessment on Member States their respective share in the unencumbered balance of $1,278,500 gross and net for the period from 1 October to 31 December 1993;

(d) A decision to set off against the assessment on Member States their respective share in the unencumbered balance of $1,094,300 gross ($1,042,100 net) for the period from 1 January to 30 June 1994, after taking into account

the requirements of the UNTAC liquidation team for the period from 1 July 1994 to 31 December 1995;

(e) A decision that the special arrangements as regards article IV of the Financial Regulations, as detailed in paragraph 19 above, be applied to UNTAC.

ANNEX I

United Nations Advance Mission in Cambodia

United Nations Transitional Authority in Cambodia

Comparative analysis of expenditure reported in the previous financial performance report and revised expenditure for the period from 1 November 1991 to 30 September 1993

Summary statement

(Thousands of United States dollars)

	Previous performance report expenditure a/ (1)	Revised expenditure (2)	Savings/ (additional expenditure) (1) - (2)
1. Military personnel costs			
(a) Military observers			
Mission subsistence allowance	59 382.1	59 382.1	-
Travel costs	4 570.7	3 899.0	671.7
Clothing and equipment allowance	210.1	210.1	-
Subtotal	64 162.9	63 491.2	671.7
(b) Military contingents			
Standard troop cost reimbursement	255 425.9	253 078.6	2 347.3
Welfare	3 068.1	3 036.5	31.6
Rations	76 229.6	76 226.9	2.7
Daily allowance	9 008.2	8 999.1	9.1
Travel costs	33 027.7	36 466.6	(3 438.9)
Subtotal	376 759.5	377 807.7	(1 048.2)
(c) Other costs pertaining to military personnel			
Death and disability compensation	17 000.0	17 000.0	-
Contingent-owned equipment	40 220.0	72 117.8	(31 897.8)
Subtotal	57 220.0	89 117.8	(31 897.8)
2. Civilian personnel costs			
(a) Civilian police			
Mission subsistence allowance	196 024.6	196 024.7	(0.1)
Travel costs	7 887.1	6 509.6	1 377.5
Clothing and equipment allowance	852.9	852.9	-
Subtotal	204 764.6	203 387.2	1 377.4

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		Previous performance report expenditure a/ (1)	Revised expenditure (2)	Savings/ (additional expenditure) (1) - (2)
	(b) International and local staff			
	International staff salaries	54 053.9	48 719.2	5 334.7
	Local staff salaries	26 186.9	26 185.2	1.7
	Common staff costs	29 892.3	22 148.9	7 743.4
	Mission subsistence allowance	57 895.7	57 884.1	11.6
	Travel to and from the mission area	12 916.7	12 973.5	(56.8)
	Overtime	2 759.5	2 759.2	0.3
	Subtotal	183 705.0	170 670.1	13 034.9
	(c) United Nations Volunteers	16 199.0	17 038.2	(839.2)
3.	Premises/accommodation			
	Rental of premises	21 704.1	20 763.2	940.9
	Maintenance and alteration of premises	6 415.0	5 785.9	629.1
	Utilities	6 118.8	5 729.7	389.1
	Construction/prefabricated buildings	97 091.1	95 964.9	1 126.2
	Total, line 3	131 329.0	128 243.7	3 085.3
4.	Infrastructure repairs	5 861.1	5 267.1	594.0
5.	Transport operations			
	Purchase of vehicles	79 140.2	78 823.9	316.3
	Rental of vehicles	1 861.3	1 795.3	66.0
	Workshop equipment	520.1	515.5	4.6
	Spare parts, repairs and maintenance	11 404.6	11 115.2	289.4
	Petrol, oil and lubricants	15 281.4	12 868.8	2 412.6
	Vehicle insurance	941.0	1 591.9	(650.9)
	Total, line 5	109 148.6	106 710.6	2 438.0
6.	Air operations			
	(a) Helicopter operations			
	Hire/charter costs	80 515.0	85 812.7	(5 297.7)
	Aviation fuel and lubricants	19 942.7	19 332.8	609.9
	Subtotal	100 457.7	105 145.5	(4 687.8)
	(b) Fixed-wing aircraft			
	Hire/charter costs	12 295.0	12 485.9	(190.9)
	Aviation fuel and lubricants	5 289.2	4 991.3	297.9
	Subtotal	17 584.2	17 477.2	107.0
	(c) Aircrew subsistence allowance	1 562.7	1 362.8	199.9

	Previous performance report expenditure a/ (1)	Revised expenditure (2)	Savings/ (additional expenditure) (1) - (2)
(d) Other air operation costs			
Air traffic control services	2 647.3	2 544.6	102.7
Landing fees and ground handling	2 904.2	2 819.6	84.6
Liability insurance	94.6	94.6	-
Fuel storage containers	100.0	-	100.0
Subtotal	5 746.1	5 458.8	287.3
7. Naval operations			
Preparation costs	612.3	610.7	1.6
Fuel	3 209.5	2 768.5	441.0
Maintenance costs	612.4	560.9	51.5
Rental of landing craft	1 055.0	1 006.1	48.9
Total, line 7	5 489.2	4 946.2	543.0
8. Communications			
(a) Complementary communications			
Communications equipment	17 174.9	16 738.9	436.0
Spare parts and supplies	3 017.2	3 107.7	(90.5)
Workshop and test equipment	649.1	645.5	3.6
Commercial communications	9 934.5	10 191.7	(257.2)
Subtotal	30 775.7	30 683.8	91.9
(b) Main trunking contract			
Equipment	30 786.2	30 603.0	183.2
Spare parts and supplies	-	-	-
Transport and freight costs	-	-	-
Contractual costs for operation of the trunking system	-	-	-
Subtotal	30 786.2	30 603.0	183.2
9. Other equipment			
Office furniture	4 544.8	4 479.3	65.5
Office equipment	3 692.9	3 590.0	102.9
Observation equipment	993.4	993.4	-
Data-processing equipment	9 012.4	8 844.1	168.3
Petrol tank plus metering equipment	366.2	301.6	64.6
Medical and dental equipment	214.3	172.4	41.9
Generators	12 862.7	12 648.2	214.5
Miscellaneous equipment	5 795.5	5 008.0	787.5
Spare parts, repairs and maintenance	2 249.6	1 886.9	362.7
Total, line 9	39 731.8	37 923.9	1 807.9

		Previous performance report expenditure a/ (1)	Revised expenditure (2)	Savings/ (additional expenditure) (1) - (2)
10.	Supplies and services			
	(a) Miscellaneous services			
	Audit services	120.0	121.2	(1.2)
	Contractual services	12 716.9	11 861.4	855.5
	Security services	1 645.3	1 508.3	137.0
	Medical treatment and services	849.2	703.2	146.0
	Maintenance services	53.7	51.8	1.9
	Claims and adjustments	467.6	468.2	(0.6)
	Miscellaneous other services	1 859.5	2 132.7	(273.2)
	Official hospitality	26.6	26.7	(0.1)
	Subtotal	17 738.8	16 873.5	865.3
	(b) Miscellaneous supplies			
	Stationery and office supplies	3 297.5	3 039.8	257.7
	Medical supplies	11 635.4	11 175.2	460.2
	Sanitation and cleaning supplies	739.6	709.8	29.8
	Subscriptions	86.8	84.2	2.6
	Ballistic-protective blankets for vehicles	442.6	232.6	210.0
	Uniform items, flags and decals	1 919.4	7 803.3	(5 883.9)
	Field defence stores	2 382.6	2 377.2	5.4
	Operational maps	413.6	403.7	9.9
	Quartermaster and general stores	-	-	-
	Miscellaneous supplies	4 769.4	4 541.9	227.5
	Subtotal	25 686.9	30 367.7	(4 680.8)
11.	Election-related supplies and services			
	Standard kits for registration teams	10 984.8	10 705.7	279.1
	Various election materials	6 506.5	6 178.6	327.9
	Election-related contractual services	340.8	292.8	48.0
	Total, line 11	17 832.1	17 177.1	655.0
12.	Public information programmes			
	Equipment	4 538.9	3 996.1	542.8
	Materials and supplies	749.1	813.1	(64.0)
	Contractual services	922.3	804.0	118.3
	Total, line 12	6 210.3	5 613.2	597.1
13.	Training programmes	1 289.9	1 279.4	10.5

		Previous performance report expenditure a/ (1)	Revised expenditure (2)	Savings/ (additional expenditure) (1) - (2)
14.	Mine-clearing programmes			
	Mine-clearing equipment	4 110.8	4 100.2	10.6
	Supplies, services and operating costs	3 676.7	3 664.8	11.9
	Total, line 14	7 787.5	7 765.0	22.5
15.	Assistance for disarmament and demobilization			
	Rehabilitation assistance to the demobilized military forces	722.9	722.9	-
	Provision of food to the forces of the Cambodian parties, including transportation and distribution	2 760.0	2 760.0	-
	Other	-	-	-
	Total, line 15	3 482.9	3 482.9	-
16.	Financial assistance to the Interim Joint Administration	-	-	-
17.	Air and surface freight			
	Transport of contingent-owned equipment	19 130.2	18 480.1	650.1
	Military airlift	17 428.2	16 885.0	543.2
	Commercial freight and cartage	11 068.2	14 676.1	(3 607.9)
	Total, line 17	47 626.6	50 041.2	(2 414.6)
18.	Support account for peace-keeping operations	14 357.7	14 507.0	(149.3)
19.	Integrated Management Information System	400.0	400.0	-
20.	Staff assessment	24 155.9	21 668.0	2 487.9
	Gross total, lines 1-20	1 547 851.9	1 564 509.8	(16 657.9)
21.	Income from staff assessment	(24 155.9)	(21 668.0)	(2 487.9)
	Net total, lines 1-21	1 523 696.0	1 542 841.8	(19 145.8)

a/ A/48/701 and Corr.1 and 2, annex I, third column.

ANNEX II

United Nations Advance Mission in Cambodia

United Nations Transitional Authority in Cambodia

Supplementary information on the comparative analysis of the first and second performance reports for the period from 1 November 1991 to 30 September 1993

1. A comparison between the requirements reported in the first performance report (col. 1 of annex I) and those currently reported (col. 2 of annex I) shows a decrease in requirements under most of the main budget line items. The decreases were due primarily to the liquidation of obligations resulting from the settlement of various claims and invoices from Governments, vendors and staff members.

Military contingents

2. The requirements under military contingent personnel costs have increased by $1,048,200 owing to delays in the recording of expenditures relating to rotation of troops and repatriation travel.

3. The requirements under contingent-owned equipment have increased by $31,897,800. As shown in annex XIII, the value of contingent-owned equipment provided by troop-contributing Governments to UNTAC is currently estimated at $330.7 million, consisting of $17.2 million for consumable items and $313.5 million for non-consumable items. It is based on a preliminary review of in and out surveys provided by troop-contributing Governments as well as from detailed inventory lists maintained by UNTAC in cases where in and out surveys were not available. It is anticipated that additional claims will be submitted by troop-contributing Governments for reimbursement for the use of contingent-owned equipment and supplies.

Civilian personnel costs

4. The requirements under international staff salaries have decreased by $13,034,900. International staff salaries were based on standard costs for New York for staff in the Professional category and above, in the General Service category and for administrative/technical staff in the Field Service category. The actual expenditures incurred for salaries and related costs of staff were lower than anticipated since a large proportion of staff assigned to UNTAC originated from duty stations that had lower salary scales than New York. Moreover, for administrative purposes, salaries of staff members assigned to UNTAC during the election period were absorbed by the respective parent departments.

5. The requirements under United Nations Volunteers have increased by $839,200. The actual Administrative Unit cost as well as individual costs (variable and fixed) were higher than originally budgeted.

Miscellaneous supplies

6. The requirements under miscellaneous supplies have increased by $4,680,800 owing to delays in the issuance and recording of an obligation document for emergency operational supplies, which were provided by a Government to UNTAC under the letters of assist arrangements. These supplies, which consisted of flak jackets, bullet-proof jackets, helmets, illumination flares, flare pots, litters and shell/wound dressings, were required for the security enhancement of UNTAC during the elections.

Air and surface freight

7. The requirements under air and surface freight have increased by $2,414,600 because of delays in the issuance and recording of obligating documents for the transport of contingent-owned equipment.

ANNEX III

United Nations Transitional Authority in Cambodia

Financial performance report for the initial stage of the liquidation phase from 1 October to 31 December 1993

(Thousands of United States dollars)

	Revised cost estimate 1 October to 31 December 1993 a/ (1)	Revised apportionment (2)	Expenditure (3)	Savings/ (overruns) (2)-(3)
1. Military personnel costs				
(a) Military observers				
Mission subsistence allowance	1 520.3	1 453.8	1 453.8	-
Travel costs	899.2	409.8	409.8	-
Clothing and equipment allowance	10.0	0.3	0.3	-
Subtotal	2 429.5	1 863.9	1 863.9	-
(b) Military contingents				
Standard troop cost reimbursement	7 978.8	7 978.8	7 918.5	60.3
Welfare	100.0	12.9	12.9	-
Rations	1 865.3	417.2	417.2	-
Daily allowance	255.6	181.8	181.8	-
Travel costs	4 251.4	1 855.6	1 855.6	-
Subtotal	14 451.1	10 446.3	10 386.0	60.3
(c) Other costs pertaining to military personnel	-	-	-	-
2. Civilian personnel costs				
(a) Civilian police				
Mission subsistence allowance	134.9	98.3	98.3	-
Travel costs	521.6	209.7	209.7	-
Clothing and equipment allowance	1.8	-	-	-
Subtotal	658.3	308.0	308.0	-

	Revised cost estimate 1 October to 31 December 1993 a/ (1)	Revised apportionment (2)	Expenditure (3)	Savings/ (overruns) (2)-(3)
(b) International and local staff				
International staff salaries	4 474.2	4 306.6	4 306.6	-
Local staff salaries	802.9	1 009.8	1 009.8	-
Common staff costs	2 511.8	2 030.4	2 030.4	-
Mission subsistence allowance	4 577.9	5 260.7	4 653.2	607.5
Travel to and from the mission area	666.2	1 402.6	1 247.1	155.5
Overtime	50.0	753.0	753.0	-
Subtotal	13 083.0	14 763.1	14 000.1	763.0
(c) United Nations Volunteers	857.3	1 177.5	1 260.4	(82.9)
3. Premises/accommodation				
Rental of premises	974.0	1 055.3	981.1	74.2
Maintenance and alteration of premises	900.0	70.1	63.7	6.4
Utilities	155.0	1 132.5	1 086.7	45.8
Construction/prefabricated buildings	-	24.6	24.6	-
Total, line 3	2 029.0	2 282.5	2 156.1	126.4
4. Infrastructure repairs	130.0	22.1	22.1	-
5. Transport operations				
Purchase of vehicles	-	-	-	-
Rental of vehicles	56.0	389.1	249.5	139.6
Workshop equipment	-	1.1	1.1	-
Spare parts, repairs and maintenance	77.5	69.2	69.2	-
Petrol, oil and lubricants	363.5	1 168.9	1 657.6	(488.7)
Vehicle insurance	50.0	-	-	-
Total, line 5	547.0	1 628.3	1 977.4	(349.1)
6. Air operations				
(a) Helicopter operations				
Hire/charter costs	3 989.5	2 217.5	2 217.5	-
Aviation fuel and lubricants	1 158.4	3 022.8	2 987.9	34.9
Subtotal	5 147.9	5 240.3	5 205.4	34.9

	Revised cost estimate 1 October to 31 December 1993 a/ (1)	Revised apportionment (2)	Expenditure (3)	Savings/ (overruns) (2)-(3)
(b) Fixed-wing aircraft				
Hire/charter costs	618.8	466.9	744.2	(277.3)
Aviation fuel and lubricants	1 014.8	25.6	31.2	(5.6)
Subtotal	1 633.6	492.5	775.4	(282.9)
(c) Aircrew subsistence allowance	186.3	188.8	188.8	-
(d) Other air operation costs				
Air traffic control services	190.1	139.1	139.1	-
Landing fees and ground handling	484.7	771.5	777.1	(5.6)
Liability insurance	1.3	-	19.0	(19.0)
Fuel storage containers	-	-	-	-
Subtotal	676.1	910.6	935.2	(24.6)
7. Naval operations				
Preparation costs	-	-	-	-
Fuel	-	301.8	301.8	-
Maintenance costs	15.0	19.7	19.7	-
Rental of landing craft	-	1.5	1.5	-
Total, line 7	15.0	323.0	323.0	-
8. Communications				
(a) Complementary communications				
Communications equipment	-	6.3	6.3	-
Spare parts and supplies	150.0	8.2	8.2	-
Workshop and test equipment	-	-	-	-
Commercial communications	160.0	993.1	973.6	19.5
Subtotal	310.0	1 007.6	988.1	19.5

	Revised cost estimate 1 October to 31 December 1993 a/ (1)	Revised apportionment (2)	Expenditure (3)	Savings/ (overruns) (2) - (3)
(b) Main trunking contract				
Equipment	150.0	-	-	-
Spare parts and supplies	-	-	-	-
Transport and freight costs	-	-	-	-
Contractual costs for operation of the trunking system	-	-	-	-
Subtotal	150.0	-	-	-
9. Other equipment				
Office furniture	-	36.4	36.4	-
Office equipment	-	3.8	3.8	-
Observation equipment	-	-	-	-
Data-processing equipment	-	-	-	-
Petrol tank plus metering equipment	-	8.3	8.3	-
Medical and dental equipment	-	-	-	-
Generators	-	0.6	0.6	-
Miscellaneous equipment	60.0	26.1	26.1	-
Spare parts, repairs and maintenance	45.0	113.0	118.0	(5.0)
Total, line 9	105.0	188.2	193.2	(5.0)
10. Supplies and services				
(a) Miscellaneous services				
Audit services	-	-	-	-
Contractual services	1 239.9	1 345.9	1 345.9	-
Security services	150.0	48.6	43.2	5.4
Medical treatment and services	75.6	35.4	35.4	-
Maintenance services	-	-	-	-
Claims and adjustments	200.0	236.6	285.8	(49.2)
Miscellaneous other services	75.0	515.2	651.5	(136.3)
Official hospitality	-	19.2	19.2	-
Subtotal	1 740.5	2 200.9	2 381.0	(180.1)

	Revised cost estimate 1 October to 31 December 1993 a/ (1)	Revised apportionment (2)	Expenditure (3)	Savings/ (overruns) (2) - (3)
(b) Miscellaneous supplies				
Stationery and office supplies	50.0	19.1	19.1	-
Medical supplies	75.0	9.2	19.5	(10.3)
Sanitation and cleaning supplies	-	12.9	12.9	-
Subscriptions	-	0.4	0.4	-
Ballistic-protective blankets for vehicles	-	-	-	-
Uniform items, flags and decals	-	-	-	-
Field defence stores	-	-	-	-
Operational maps	-	41.3	41.3	-
Quartermaster and general stores	-	-	-	-
Miscellaneous supplies	150.0	251.1	324.5	(73.4)
Subtotal	275.0	334.0	417.7	(83.7)
11. Election-related supplies and services	-	-	-	-
12. Public information programmes	-	-	-	-
13. Training programmes	-	-	-	-
14. Mine-clearing programmes	-	-	-	-
15. Assistance for disarmament and demobilization	-	-	-	-
16. Financial assistance to the Interim Joint Administration	-	-	-	-
17. Air and surface freight				
Transport of contingent-owned equipment	12 177.5	11 082.3	9 864.5	1 217.8
Military airlifts	-	-	-	-
Commercial freight and cartage	-	-	-	-
Total, line 17	12 177.5	11 082.3	9 864.5	1 217.8

		Revised cost estimate 1 October to 31 December 1993 a/ (1)	Revised apportionment (2)	Expenditure (3)	Savings/ (overruns) (2)-(3)
18.	Support account for peace-keeping operations	1 112.1	1 254.9	1 190.0	64.9
19.	Integrated Management Information System	-	-	-	-
20.	Staff assessment	1 813.2	2 017.2	2 017.2	-
	Gross total, lines 1-20	59 527.4	57 732.0	56 453.5	1 278.5
21.	Income from staff assessment	(1 813.2)	(2 017.2)	(2 017.2)	-
	Net total, lines 1-21	57 714.2	55 714.8	54 436.3	1 278.5

a/ A/48/701 and Corr.1 and 2, annex IV.

ANNEX IV

United Nations Transitional Authority in Cambodia

Financial performance report for the period from 1 October to 31 December 1993

Supplementary information

(United States dollars)

	Savings/ (overruns)
1. Military personnel costs	
(a) Military observers	-
1. No change.	
(b) Military contingents	60 300
2. The estimates were based on a total of 7,248.2 person/months. The actual reported troop strength for the period was 7,194, resulting in savings under standard troop cost reimbursement.	
(c) Other costs pertaining to contingents	-
3. No change.	
2. Civilian personnel costs	
(a) Civilian police	-
4. No change.	
(b) International and local staff	-
5. There are no changes under international and local staff salaries, common staff costs and overtime.	
(i) Mission subsistence allowance	607 500
6. The actual number of person/days during the period was lower than the number of person/days budgeted for mission subsistence allowance. In addition, the amount of $5,260,700 apportioned under this budget line item was higher than the original cost estimate of $4,577,900, resulting in savings under this heading.	

(ii) Travel to and from the mission area 155 500

7. The cost of repatriation travel of 226 international staff was estimated at $2,700 per trip, inclusive of air fare, excess baggage, terminal expenses, subsistence allowance and 100 kilos of unaccompanied luggage. The actual cost was lower than anticipated, resulting in savings under this heading.

(c) United Nations Volunteers ..... (82 900)

8. While the estimate was based on a total of 322 person/months the actual person/months for the period was 339, resulting in additional requirements under this heading.

3. Premises/accommodation 126 400

9. Owing to the early withdrawal of personnel, savings were realized under rental of premises ($74,200), maintenance and alteration of premises ($6,400) and utilities ($45,800). No provision was made under construction/prefabricated buildings.

4. Infrastructure repairs ..... -

10. No change.

5. Transport operations

(a) Purchase of vehicles ..... -

11. No provision was made under this heading.

(b) Rental of vehicles 139 600

12. Savings were due to the lower number of vehicles required in connection with the early repatriation of military personnel and the departure of international staff.

(c) Workshop equipment ..... -

13. No provision was made under this heading.

(d) Spare parts, repairs and maintenance ..... -

14. No provision was made under this heading.

(e) Petrol, oil and lubricants ..... (488 700)

15. Additional requirements were due to a pending legal claim amounting to $819,051 pertaining to the prior period.

6. Air operations

(a) Helicopter operations

(i) Hire/charter costs ..... -

16. No change.

(ii) Aviation fuel and lubricants 34 900

17. Savings resulted as a result of the termination of the contract with the supplier earlier than expected, on 15 November 1993.

(b) Fixed-wing aircraft

(i) Hire/charter costs ..... (277 300)

18. The purpose of the charter of aircraft was to assist in the movement of contingents and their equipment. Additional requirements were due to the excess of 91 flying hours over the guaranteed block hours during the period from 1 October to 17 November 1993.

(ii) Aviation fuel and lubricants ..... (5 600)

19. Overexpenditure was due to the additional hours flown by the fixed-wing aircraft.

(c) Aircrew subsistence allowance ..... -

20. No change.

(d) Other air operation costs

(i) Air traffic control services ..... -

21. No change.

(ii) Landing fees and ground handling ..... (5 600)

22. Overexpenditure was due to the additional hours flown, as mentioned in paragraph 18 above.

(iii) Liability insurance ..... (19 000)

23. Overexpenditure was due to the higher than anticipated cost of liability insurance.

(iv) Fuel storage containers ..... -

7. Naval operations ..... -

24. No change.

8. Communications

(a) Complementary communications

(i) Communications equipment ..... -

25. No change.

(ii) Spare parts and supplies ..... -

26. No change.

(iii) Workshop and test equipment ..... -

27. No provision was made under this heading.

(iv) Commercial communications 19 500

28. Savings were due to the lower usage of commercial communications as a result of the early withdrawal of personnel from the mission area.

(b) Main trunking contract ..... -

29. No provision was made under this heading.

9. Other equipment ..... (5 000)

30. There were no changes under this heading with the exception of spare parts, repairs and maintenance. Overexpenditure of $5,000 was due to the higher than anticipated cost of parts for generators, refrigerators and air-conditioning units.

10. Supplies and services

(a) Miscellaneous services

(i) Audit services ..... -

31. No provision was made under this heading.

(ii) Contractual services ..... -

32. No change.

(iii) Security services 5 400

33. Savings were due to the lower than anticipated cost of security services required to protect UNTAC storage warehouses and offices.

(iv) Medical treatment and services ..... -

34. No change.

(v) Maintenance services ..... -

35. No provision was made under this heading.

(vi) Claims and adjustments ..... (49 200)

36. Overexpenditure was due to the higher than anticipated number of claims lodged by third parties for damages caused by personnel of the mission.

(vii) Official hospitality ..... -

37. No change.

(viii) Miscellaneous other services ..... (136 300)

38. Overexpenditure was due to the hiring of additional casual labourers to assist in the packing, loading and unloading of supplies and equipment belonging to military contingents.

(b) Miscellaneous supplies

(i) Stationery and office supplies ..... -

39. No change.

(ii) Medical supplies ..... (10 300)

40. Overexpenditure was due to the need to replenish medical supplies required by the Malaysian medical team after the departure of the German medical team.

(iii) Sanitation and cleaning supplies ..... -

41. No change.

(iv) Subscriptions ..... -

42. No change.

(v) Ballistic-protective blankets for vehicles ..... -

(vi) Uniform items, flags and decals ..... -

(vii) Field defence stores ..... -

(viii) Operational maps ..... -

(ix) Quartermaster and general stores ..... -

43. No provision was made under sub-items (v) to (ix).

(x) Miscellaneous supplies ..... (73 400)

44. Overexpenditure was due to the need to purchase additional supplies for crating and packing material.

11. Election-related supplies and services ..... -

12. Public information programmes ..... -

13. Training programmes ..... -

14. Mine-clearing programmes ..... -

15. Assistance for disarmament and demobilization ..... -

16. Financial assistance to the Interim Joint Administration ..... -

45. No provisions were made under budget line items 11 to 16.

17. Air and surface freight 1 217 800

46. Savings under transport of contingent equipment were due to the lower cost of freight charges because of the proximity of troop-contributing countries to the mission area.

18. Support account for peace-keeping operations 64 900

47. In accordance with General Assembly resolution 48/226 C of 29 July 1994, savings under this heading reflect the application of the 8.5 per cent rate to the actual expenditure for civilian staff expenses.

19. Integrated Management Information System ..... -

48. No provision was made under this heading.

20. Staff assessment ..... -

49. No change.

ANNEX V

United Nations Transitional Authority in Cambodia

Financial performance report for the second stage of the liquidation phase - 1 January to 30 June 1994

Summary statement

(Thousands of United States dollars)

	Original cost estimate a/ (1)	Apportionment (2)	Expenditure (3)	Savings/ (overruns) (2) - (3)
1. Civilian personnel costs	-	-	-	-
(a) International and local staff				
International staff salaries	2 759.7	2 759.7	2 032.9	726.8
Local staff salaries	90.0	90.0	101.8	(11.8)
Common staff costs	1 108.6	1 108.6	1 007.7	100.9
Mission subsistence allowance	2 305.9	2 305.9	1 249.3	1 056.6
Travel to and from the mission area	400.0	400.0	400.0	-
Subtotal	6 664.2	6 664.2	4 791.7	1 872.5
(b) United Nations Volunteers	319.5	319.5	319.5	-
2. Premises/accommodation				
Rental of premises	210.0	210.0	286.5	(76.5)
Maintenance and alteration of premises	45.0	45.0	8.7	36.3
Utilities	34.0	34.0	19.5	14.5
Total, line 2	289.0	289.0	314.7	(25.7)
3. Transport operations				
Rental of vehicles	-	-	46.6	(46.6)
Spare parts, repairs and maintenance	15.0	15.0	9.3	5.7
Petrol, oil and lubricants	21.0	21.0	11.3	9.7
Total, line 3	36.0	36.0	67.2	(31.2)

	Original cost estimate a/ (1)	Apportionment (2)	Expenditure (3)	Savings/ (overruns) (2) - (3)
4. Air operations	40.0	40.0	-	40.0
5. Communications	60.0	60.0	50.6	9.4
6. Supplies and services				
(a) Miscellaneous supplies				
(i) Stationery and office supplies	6.0	6.0	6.0	-
(ii) Medical supplies	-	-	10.4	(10.4)
(iii) Miscellaneous supplies	10.0	10.0	23.9	(13.9)
Subtotal	16.0	16.0	40.3	(24.3)
(b) Miscellaneous services				
(i) Contractual services	85.0	85.0	92.2	(7.2)
(ii) Security services	40.0	40.0	40.0	-
(iii) Miscellaneous other services	10.0	10.0	38.6	(28.6)
Subtotal	135.0	135.0	170.8	(35.8)
7. Support account for peace-keeping operations	566.5	566.5	407.3	159.2
8. Staff assessment	1 044.4	1 044.4	804.4	240.0
Gross total, lines 1-8	9 170.6	9 170.6	6 966.5	2 204.1
9. Income from staff assessment	(1 044.4)	(1 044.4)	(804.4)	(240.0)
Net total, lines 1-9	8 126.2	8 126.2	6 162.1	1 964.1

a/ A/48/701 and Corr.1 and 2, annex VI.

ANNEX VI

United Nations Transitional Authority in Cambodia

Financial performance report for the period
1 January to 30 June 1994

Supplementary information

1. Cost estimates for the final stage of the liquidation phase of UNTAC provided for the staffing and other requirements of the liquidation office in Cambodia. However, owing to the deteriorating security situation in the mission area, particularly after the departure of military contingents, it was decided that liquidation activities would be continued and finalized at New York Headquarters. For that purpose, a liquidation team would be required to process invoices and claims and to undertake other duties relating to the closure of the mission.

1. Civilian personnel costs

(a) International and local staff

(i) International staff salaries 726 800

2. Staffing requirements were estimated on the basis of 198 work/months of Professional staff and 500 work/months of General Service. The actual number of work/months during the period were 72.9 for the Professional staff and 346.6 for the General Service and Field Service categories, resulting in savings under this heading.

(ii) Local staff salaries ..... (11 800)

3. Local staff were required to work extra hours during the final days of the mission in order to expedite the closure of local offices, resulting in overexpenditure under this heading.

(iii) Common staff costs 100 900

4. Savings under international staff salaries have correspondingly resulted in decreased requirements for common staff costs.

(iv) Mission subsistence allowance 1 056 600

5. Savings were due to the lower number of international staff who were in receipt of this allowance during the period as indicated in paragraph 3 above.

(b) United Nations Volunteers ..... -

6. No change.

2. Premises/accommodation

(a) Rental of premises ..... (76 500)

7. Owing to the deteriorating security situation in Phnom Penh following the withdrawal of military and civilian police personnel in December 1993, as well as the gradual reduction of international staff, it was not cost-effective to remain in the Supreme National Council building. In that connection, a decision was made to move UNTAC headquarters to the Cambodiana Hotel, which resulted in additional requirements under this heading.

(b) Maintenance and alteration of premises 36 300

8. Savings were due to the transfer of UNTAC headquarters from the Supreme National Council building to the Cambodiana Hotel.

(c) Utilities 14 500

9. Savings were also due to the transfer of UNTAC headquarters as mentioned in paragraph 8 above.

3. Transport operations

(a) Rental of vehicles ..... (46 600)

10. No provision was made for the rental of vehicles, resulting in overexpenditure under this heading. As a result of vehicle losses due to theft at gun point, a decision was made to accelerate the transport of vehicles to other missions and to rent commercial vehicles for official use.

(b) Spare parts, repairs and maintenance 5 700

(c) Petrol, oil and lubricants 9 700

11. Owing to the circumstances mentioned in paragraph 10 above, savings were realized under budget line items 3 (b) and (c).

4. Air operations 40 000

12. There was no requirement for the rental of a light aircraft for medical evacuation, resulting in savings under this heading.

5. Communications 9 400

13. Savings were due to the lower usage of commercial communications as a result of the withdrawal of personnel from the mission area and the turnover of communications facilities to the Government of Cambodia.

6. Supplies and services

(a) Miscellaneous supplies ..... (24 300)

14. Owing to the early withdrawal of the German medical team, which was replaced by Malaysian doctors, it was necessary to purchase additional medical supplies totalling $10,400 for which no budgetary provision had been made. Overexpenditure under miscellaneous other supplies ($13,900) was due to the need to purchase additional supplies required for packing and transporting equipment and supplies in connection with the repatriation of military personnel.

(b) Miscellaneous services ..... (35 800)

15. Additional requirements under contractual services ($7,200) and miscellaneous other services ($28,600) were due to the need to hire additional casual labourers to assist in the packing and transport of equipment and supplies.

7. Support account for peace-keeping operations 159 200

16. In accordance with General Assembly resolution 48/226 C, savings under this heading reflect application of the 8.5 per cent rate to the actual expenditure for civilian staff expenses.

8. Staff assessment 240 000

17. Savings were due to the lower number of work/months utilized during the period in comparison with the estimated requirements as indicated in paragraph 2 above.

ANNEX VII

United Nations Transitional Authority in Cambodia

Cost estimates for the liquidation team in New York for the period from 1 July 1994 to 31 December 1995

Summary statement

(Thousands of United States dollars)

1.	Civilian personnel costs	
	International and local staff	
	General temporary assistance	527.6
	Common staff costs	208.8
	Total, line 1	736.4
2.	Premises and accommodation	
	Rental and maintenance of premises	114.0
3.	Office equipment	4.5
4.	Office supplies	4.5
5.	Support account for peace-keeping operations	62.6
6.	Staff assessment	187.8
	Gross total, lines 1-6	1 109.8
7.	Income from staff assessment	(187.8)
	Net total, lines 1-7	922.0

ANNEX VIII

United Nations Transitional Authority in Cambodia

Cost estimates for the liquidation team in New York
for the period from 1 July 1994 to 31 December 1995

Supplementary information

	United States dollars
1. Civilian personnel costs	
International and local staff	
(i) General temporary assistance	527 600

1. Provision is made for the staffing requirements of the liquidation team based on standard rates applicable to New York. The requirements have been estimated on the basis of a total of 145 work/months as follows: Professional category - 18 work/months costed at the P-4 level ($116,600) and 16 work/months at the P-2 level ($69,700); and General Service category - 111 work/months ($341,300).

(ii) Common staff costs	208 800

2. The estimate covers common staff costs for international staff based on standard rates for New York as follows:

Category	Work/months	Amount ($)
P-4	18	46 200
P-2	16	27 600
G-5	111	135 000
	145	208 800

2. Premises and accommodation	
Rental and maintenance of premises	114 000

3. Provision is made for the rental of office space covering an area of approximately 1,000 square feet at a rate of $3,000 per month, inclusive of the cost of utilities and maintenance services ($54,000). Provision is also made for the storage of UNTAC documents for a period of three years ($60,000).

3. Office equipment 4 500

4. Provision is made for the rental of office equipment based on an average cost of $250 per month.

4. Office supplies 4 500

5. Provision is made for stationery and office supplies estimated at an average cost of $250 per month.

5. Support account for peace-keeping operations 62 600

6. Provision is made in accordance with the methodology proposed for the funding of posts authorized from the support account for peace-keeping operations, based on 8.5 per cent of the total net cost of salaries, common staff costs and travel of civilian personnel.

6. Staff assessment 187 800

7. Staff costs have been shown on a net basis under budget line item 1. The estimate under this heading represents the difference between the gross and net emoluments, that is, the amount of staff assessment to which United Nations staff members are subject in accordance with Staff Regulations. The requirements are as follows:

Category	Work/months	Amount ($)
P-4	18	39 700
P-2	16	18 600
G-5	111	129 500
	145	187 800

7. Income from staff assessment ..... (187 800)

8. The staff assessment requirement provided for under expenditure budget line item 6 has been credited to this item as income from staff assessment and will be credited to the Tax Equalization Fund established by the General Assembly in its resolution 973 (X) A of 15 December 1955. Member States are given credit in the Fund in proportion to their rates of contribution to the UNTAC budget.

ANNEX IX

United Nations Advance Mission in Cambodia

United Nations Transitional Authority in Cambodia

A. Summary of resources made available and operating costs for the period from 1 November 1991 to 31 December 1995

(United States dollars)

	Gross	Net
1. Resources		
UNAMIC		
(a) 1 November 1991 to 30 April 1992		
Appropriation (resolution 46/198 A)	14 319 200	13 967 300
Voluntary contributions in kind	8 035 984	8 035 984
Voluntary contributions in cash	-	-
	22 355 184	22 003 284
(b) 15 January to 30 April 1992		
Appropriation (resolution 46/198 B)	19 257 000	19 204 000
Voluntary contributions in kind	-	-
Voluntary contributions in cash	-	-
	19 257 000	19 204 000
UNTAC		
(a) 24 February to 14 March 1992		
Appropriation (resolution 46/222 A)	200 000 000	200 000 000
Voluntary contributions in kind	-	-
Voluntary contributions in cash	-	-
	200 000 000	200 000 000

	Gross	Net
(b) 15 March to 31 October 1992		
Appropriation (resolution 46/222 B)	606 000 000	600 000 000
Voluntary contributions in kind	-	-
Voluntary contributions in cash	-	-
	606 000 000	600 000 000
(c) 1 November 1992 to 30 April 1993		
Appropriation (resolution 47/209 A)	483 961 200	470 808 500
Voluntary contributions in kind	-	-
Voluntary contributions in cash	-	-
	483 961 200	470 808 500
(d) 1 May to 31 July 1993		
Appropriation (resolution 47/255)	236 000 000	233 806 600
Voluntary contributions in kind	-	-
Voluntary contributions in cash	1 161 861	1 161 861
	237 161 861	234 968 461
(e) 1 May to 24 September 1993		
Appropriation (resolution 47/209 B)	85 000 000	85 000 000
Voluntary contributions in kind	-	-
Voluntary contributions in cash	2 000 000 a/	2 000 000 a/
Advance from a Member State	2 000 000 a/	2 000 000 a/
	89 000 000	89 000 000
(f) 1 September 1993 to 31 March 1994		
Appropriation (resolution 48/255)	100 000 000	100 000 000
Voluntary contributions in kind	-	-
Voluntary contributions in cash	331 018	331 018
Voluntary contributions in cash	6 000 000 a/	6 000 000 a/
	106 331 018	106 331 018

	Gross	Net
(g) Beyond 31 March 1994		
Appropriation (resolution 48/255)	32 562 900	25 691 600
Voluntary contributions in kind	-	-
Voluntary contributions in cash	-	-
	32 562 900	25 691 600
Total, line 1	1 796 629 163	1 768 006 863
2. Net operating costs		
(a) 1 November 1991 to 30 September 1993		
Net expenditure	1 564 509 800	1 542 841 800
Financial assistance to the Interim Joint Administration of Cambodia	7 000 000	7 000 000
Voluntary contributions in kind	8 035 984	8 035 984
	1 579 545 784	1 557 877 784
(b) 1 October to 31 December 1993		
Net expenditure	56 453 500	54 436 300
Voluntary contributions in kind	-	-
	56 453 500	54 436 300
(c) 1 January to 30 June 1994		
Net expenditure	6 966 500	6 162 100
Financial assistance to the Interim Joint Administration of Cambodia	3 000 000	3 000 000
Voluntary contributions in kind	-	-
	9 966 500	9 162 100
(d) 1 July 1994 to 31 December 1995		
Voluntary contributions in kind	1 109 800	922 000
	1 109 800	922 000
Total, line 2	1 647 075 584	1 622 398 184
Total, 1 less 2	149 553 579	145 608 679

	Gross	Net
3. Credits applied to Member States		
1 November 1991 to 31 October 1992 (resolution 47/209 A)	162 345 800	160 941 000
4. Balance to be funded	(12 792 221)	(15 332 321)

a/ Voluntary contributions from Member States to provide financial support to the Interim Joint Administration of Cambodia.

B. Cash position for the period ending 30 June 1994

(United States dollars)

1.	Income	
	Assessed contributions received (see chap. I, para. 10, table)	1 416 779 518
	Voluntary contributions in cash	9 492 879
	Advance from a Member State	2 000 000
	Interest income	5 990 000
	Income from the sale of UNTAC property	3 407 000
	Miscellaneous income	529 000
	Total, line 1	1 438 198 397
2.	Less: net operating costs	
	1 November 1991 to 30 September 1993	1 557 877 784
	1 October to 31 December 1993	54 436 300
	1 January to 30 June 1994	9 162 100
	1 July 1994 to 31 December 1995	922 000
	Total, line 2	1 622 398 184
3.	Projected operating deficit	(184 199 787)

ANNEX X

United Nations Transitional Authority in Cambodia

Status of unliquidated obligations for the period from 1 November 1991 to 30 September 1993 as at 30 September 1994

(Thousands of United States dollars)

	Governments	Non-government	Total
1. Military personnel costs			
(a) Military observers			
Mission subsistence allowance	-	-	-
Travel costs	594.7	-	594.7
Clothing and equipment allowance	-	-	-
(b) Military contingents			
Standard troop cost reimbursement	-	-	-
Welfare	-	1.2	1.2
Rations	-	-	-
Daily allowance	-	-	-
Travel costs	1 834.3	605.4	2 439.7
(c) Other costs pertaining to military personnel			
Death and disability compensation	16 226.1	338.1	16 564.2
Contingent-owned equipment	72 117.8	-	72 117.8
2. Civilian personnel costs			
(a) Civilian police	-	-	-
(b) International and local staff			
International staff salaries	-	-	-
Local staff salaries	-	-	-
Common staff costs	-	54.6	54.6
Mission subsistence allowance	-	-	-
Travel to and from the mission area	-	591.2	591.2
Overtime	-	-	-
(c) United Nations Volunteers	-	1 275.5	1 275.5

		Governments	Non-government	Total
3.	Premises/accommodation			
	Rental of premises	-	-	-
	Maintenance and alteration of premises	-	3.0	3.0
	Utilities	-	0.8	0.8
	Construction/prefabricated buildings	-	2 832.1	2 832.1
4.	Infrastructure repairs	-	-	-
5.	Transport operations			
	Purchase of vehicles	-	-	-
	Rental of vehicles	-	-	-
	Workshop equipment	93.0	-	93.0
	Spare parts, repairs and maintenance	6 436.9	-	6 436.9
	Petrol, oil and lubricants	-	0.6	0.6
	Vehicle insurance	-	0.5	0.5
6.	Air operations			
	(a) Helicopter operations			
	Hire/charter costs	-	1 465.9	1 465.9
	Aviation fuel and lubricants	-	-	-
	(b) Fixed-wing aircraft			
	Hire/charter costs	-	311.9	311.9
	Aviation fuel and lubricants	-	-	-
	(c) Aircrew subsistence allowance	-	-	-
	(d) Other air operation costs	-	-	-
7.	Naval operations	-	-	-
8.	Communications			
	(a) Complementary communications			
	Communications equipment	-	0.6	0.6
	Spare parts and supplies	-	42.9	42.9
	Workshop and test equipment	-	-	-
	Commercial communications	-	14.0	14.0
	(b) Main trunking contract	-	-	-

	Governments	Non-government	Total
9. Other equipment			
Office furniture	-	-	-
Office equipment	-	-	-
Observation equipment	-	-	-
Data-processing equipment	-	-	-
Petrol tank plus metering equipment	25.0	-	25.0
Medical and dental equipment	7.9	-	7.9
Generators	17.8	-	17.8
Miscellaneous equipment	110.0	-	110.0
Spare parts, repairs and maintenance	764.1	-	764.1
10. Supplies and services			
(a) Miscellaneous services			
Audit services	-	-	-
Contractual services	-	5.1	5.1
Security services	-	5.1	5.1
Medical treatment and services	-	24.2	24.2
Maintenance services	-	-	-
Claims and adjustments	-	-	-
Miscellaneous other services	-	196.8	196.8
Official hospitality	-	-	-
(b) Miscellaneous supplies			
Stationery and office supplies	0.8	2.7	3.5
Medical supplies	6 647.7	1.1	6 648.8
Sanitation and cleaning supplies	18.8	0.3	19.1
Subscriptions	-	2.7	2.7
Ballistic-protective blankets for vehicles	-	-	-
Uniform items, flags and decals	5 960.1	13.0	5 973.1
Field defence stores	-	16.6	16.6
Operational maps	378.0	2.0	380.0
Quartermaster and general stores	-	-	-
Miscellaneous supplies	403.0	34.3	437.3
11. Election-related supplies and services			
Standard kits for registration teams	-	-	-
Various election materials	-	-	-
Election-related contractual services	12.8	-	12.8

		Governments	Non-government	Total
12.	Public information programmes			
	Equipment	-	11.1	11.1
	Materials and supplies	-	-	-
	Contractual services	-	70.3	70.3
13.	Training programmes	-	-	-
14.	Mine-clearing programmes			
	Mine-clearing equipment	3.2	-	3.2
	Supplies, services and operating costs	20.0	-	20.0
15.	Assistance for disarmament and demobilization			
	Rehabilitation assistance to the demobilized military forces	-	-	-
	Provision of food to the forces of the Cambodian parties, including transportation and distribution	-	2 068.7	2 068.7
	Other	-	-	-
16.	Financial assistance to the Interim Joint Administration	-	-	-
17.	Air and surface freight			
	Transport of contingent-owned equipment	3 227.9	251.3	3 479.2
	Military airlifts	9 071.0	-	9 071.0
	Commercial freight and cartage	251.3	-	251.3
18.	Support account for peace-keeping operations	-	-	-
19.	Integrated Management Information System	-	-	-
20.	Staff assessment	-	-	-
	Total	124 222.2	10 243.6	134 465.8
	Percentage	92.4	7.6	100.0

ANNEX XI

United Nations Transitional Authority in Cambodia

Status of unliquidated obligations for the period from 1 October to 31 December 1993 as at 30 September 1994

(Thousands of United States dollars)

	Governments	Non-government	Total
1. Military personnel costs			
(a) Military observers			
Mission subsistence allowance	-	-	-
Travel costs	-	79.0	79.0
Clothing and equipment allowance	-	-	-
(b) Military contingents			
Standard troop cost reimbursement	-	-	-
Welfare	-	-	-
Rations	4.6	-	4.6
Daily allowance	-	-	-
Travel costs	-	18.7	18.7
(c) Other costs pertaining to military personnel	-	-	-
2. Civilian personnel costs			
(a) Civilian police			
Mission subsistence allowance	-	-	-
Travel costs	-	69.8	69.8
Clothing and equipment allowance	-	-	-
(b) International and local staff			
International staff salaries	-	-	-
Local staff salaries	-	-	-
Common staff costs	-	75.3	75.3
Mission subsistence allowance	-	5.1	5.1
Travel to and from the mission area	-	254.6	254.6
Overtime	-	-	-
(c) United Nations Volunteers	-	441.4	441.4

		Governments	Non-government	Total
3.	Premises/accommodation			
	Rental of premises	-	4.5	4.5
	Maintenance and alteration of premises	-	2.5	2.5
	Utilities	-	127.3	127.3
	Construction/prefabricated buildings	-	10.0	10.0
4.	Infrastructure repairs	-	-	-
5.	Transport operations			
	Purchase of vehicles	-	-	-
	Rental of vehicles	-	27.8	27.8
	Workshop equipment	-	-	-
	Spare parts, repairs and maintenance	-	1.2	1.2
	Petrol, oil and lubricants	-	819.1	819.1
	Vehicle insurance	-	-	-
6.	Air operations			
	(a) Helicopter operations			
	Hire/charter costs	-	300.6	300.6
	Aviation fuel and lubricants	-	60.0	60.0
	(b) Fixed-wing aircraft			
	Hire/charter costs	-	35.0	35.0
	Aviation fuel and lubricants	-	-	-
	(c) Aircrew subsistence allowance	-	60.9	60.9
	(d) Other air operation costs			
	Air traffic control services	-	72.0	72.0
	Landing fees and ground handling	-	131.7	131.7
	Liability insurance	-	-	-
	Fuel storage containers	-	-	-
7.	Naval operations	-	-	-

	Governments	Non-government	Total
8. Communications			
(a) Complementary communications			
Communications equipment	-	-	-
Spare parts and supplies	-	3.3	3.3
Workshop and test equipment	-	-	-
Commercial communications	-	300.9	300.9
(b) Main trunking contract	-	-	-
9. Other equipment			
Office furniture	-	-	-
Office equipment	-	-	-
Observation equipment	-	-	-
Data-processing equipment	-	-	-
Petrol tank plus metering equipment	-	-	-
Medical and dental equipment	-	-	-
Generators	-	-	-
Miscellaneous equipment	-	19.2	19.2
Spare parts, repairs and maintenance	-	-	-
10. Supplies and services			
(a) Miscellaneous services			
Audit services	-	-	-
Contractual services	-	236.6	236.6
Security services	-	31.7	31.7
Medical treatment and services	-	17.6	17.6
Maintenance services	-	-	-
Claims and adjustments	-	1.3	1.3
Miscellaneous other services	-	4.4	4.4
Official hospitality	-	-	-
(b) Miscellaneous supplies			
Stationery and office supplies	-	-	-
Medical supplies	8.0	-	8.0
Sanitation and cleaning supplies	-	-	-
Subscriptions	-	-	-
Ballistic-protective blankets for vehicles	-	-	-
Uniform items, flags and decals	-	-	-
Field defence stores	-	-	-
Operational maps	-	-	-

		Governments	Non-government	Total
	Quartermaster and general stores	-	-	-
	Miscellaneous supplies	92.9	12.1	105.0
11.	Election-related supplies and services	-	-	-
12.	Public information programmes	-	-	-
13.	Training programmes	-	-	-
14.	Mine-clearing programmes	-	-	-
15.	Assistance for disarmament and demobilization	-	-	-
16.	Financial assistance to the Interim Joint Administration	-	-	-
17.	Air and surface freight			
	Transport of contingent-owned equipment	2 710.3	1 214.9	3 925.2
	Military airlifts	-	-	-
	Commercial freight and cartage	-	-	-
18.	Support account for peace-keeping operations	-	-	-
19.	Integrated Management Information System	-	-	-
20.	Staff assessment	-	-	-
	Total	2 815.8	4 438.5	7 254.3
	Percentage	38.8	61.2	100.0

ANNEX XII

United Nations Transitional Authority in Cambodia

Status of unliquidated obligations for the period from 1 January to 30 June 1994 as at 30 September 1994

(Thousands of United States dollars)

	Governments	Non-government	Total
Common staff costs	-	20.0	20.0
Travel	-	17.4	17.4
Utilities	2.7	-	2.7
Office supplies	-	0.7	0.7
Total	2.7	38.1	40.8

ANNEX XIII

United Nations Transitional Authority in Cambodia

Value of contingent-owned equipment

(Thousands of United States dollars)

Troop contributor	Unit	Cost of consumables	Cost of non-consumables	Total
A	Force Commander's Unit	-	38 159.3	38 159.3
B	Infantry Battalion Mine-Clearing and Training Unit	180.6	3 413.6	3 594.2
C	Infantry Battalion	626.0	5 388.6	6 014.6
D	Transport Company	-	7 308.7	7 308.7
E	Navy Element	96.3	359.9	456.2
F	Engineering Battalion	2 523.4	14 655.4	17 178.8
G	Air Unit Engineering Company Infantry Battalion Mine-Clearing and Training Unit	573.4	77 490.9	78 064.3
H	Field Hospital	223.0	6 709.7	6 932.7
I	Infantry Battalion	347.2	998.6	1 345.8
J	Infantry Battalion Field Hospital Mine-Clearing and Training Unit	385.2	2 457.3	2 842.5
K	Infantry Battalion I Infantry Battalion II Infantry Battalion III Infantry Battalion IV	2 352.4	18 651.6	21 004.0
L	Engineering Battalion	1 763.6	42 361.4	44 125.0
M	Infantry Battalion	1 595.4	4 650.9	6 246.3
N	Contingent	4.9	2 963.3	2 968.2

Troop contributor	Unit	Cost of consumables	Cost of non-consumables	Total
O	Mine-Clearing and Training Unit Marines Battalion Air Unit Movement Control Unit	3 585.3	40 098.4	43 683.7
P	Infantry Battalion Mine-Clearing and Training Unit Logistics Company	548.4	4 894.2	5 442.6
Q	Navy Element	10.7	415.0	425.7
R	Engineering Task Force	840.1	14 870.8	15 710.9
S	Engineering Battalion	30.1	6 222.2	6 252.3
T	Infantry Battalion	1 280.4	12 647.0	13 927.4
U	Infantry Battalion Navy Element	238.1	8 743.9	8 982.0
	Total	17 204.5	313 460.7	330 665.2

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GENERAL ASSEMBLY
Forty-ninth session
Agenda item 70
MAINTENANCE OF INTERNATIONAL SECURITY

SECURITY COUNCIL
Forty-ninth year

Letter dated 25 November 1994 from the Chargé d'affaires a.i. of the Permanent Mission of Yugoslavia to the United Nations addressed to the Secretary-General

I have the honour to transmit, enclosed herewith, the statement made on 22 November 1994 by His Excellency Mr. Zoran Lilic, President of the Federal Republic of Yugoslavia, to the Commission for Foreign Affairs, Security and Defence Policy of the European Parliament, in Brussels (see annex).

I should be grateful if you would have the present letter and its annex circulated as an official document of the General Assembly under agenda item 70 and of the Security Council.

(Signed) Dragomir DJOKIĆ
Ambassador
Chargé d'affaires a.i.

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ANNEX

[Original: English and French]

It is with pleasure that I have accepted the invitation to address this august gathering in the European Parliament, with which Yugoslavia has had very good relations for many years and with which we have sought to maintain links and cooperation during these times as well.

Allow me to present the principal positions of my country on the most important questions affecting the resolution of the crisis in the area of the former Yugoslavia and on the economic and political development and international position of the Federal Republic of Yugoslavia.

The Federal Republic of Yugoslavia is vitally committed to peace and stability, both in its immediate environs, as well as in the entire Mediterranean and in Europe. Ever since the outbreak of the crisis we have called for peaceful solutions. We have supported the peace process and in so doing we always upheld the principles of equality and equal respect for the interests of all the peoples of the former SFRY.

By the concrete steps it has taken in the negotiating process so far the Federal Republic of Yugoslavia has proven that it is genuinely committed to a lasting and just solution to all the problems stemming from the secession of the former Yugoslav republics, first and foremost to an end of the civil war in the former Bosnia-Herzegovina.

On this occasion I wish to recall that the Federal Republic of Yugoslavia has taken the following steps:

- signed the Vance Plan for Krajina which it considers to be the basis of all future activities aimed at peace;
- supported all the five peace plans for ending the civil war in the former Bosnia-Herzegovina - from the Cutilhero plan of March 1992, to the most recent one proposed by the Contact Group;
- given its full support and tangible material assistance to UNPROFOR in discharging its peacekeeping role, as well as to a large number of humanitarian organizations;
- in its Constitution and Declaration of the Federal Assembly of April 27, 1992, the Federal Republic of Yugoslavia declared that it had no territorial claims on any former Yugoslav republic;

- in these same acts it declared its full readiness for the association of the former Yugoslav republics if and when any one of them expressed such an interest; its openness to the restoration of economic, traffic, energy and other flows and links in the territory of the former Yugoslavia, as well as its willingness to deal with any other outstanding issues, including the division of assets and liabilities;

- in the Declaration referred to it stated that in its democratic development it would be guided by the standards and gains of the Council of Europe, the European Community and other European integrations, with a view to joining them itself in the foreseeable future.

These few examples suffice to show that a persistent policy of peace is our unswerving commitment. That is why that the Federal Republic of Yugoslavia should be treated as an equal partner and unavoidable factor in any peace efforts. It is primarily up to European institutions, such as this august house, to promote such an approach by international factors and the international community as a whole.

Mr. President,

The UN Security Council instituted sanctions against the Federal Republic of Yugoslavia on the grounds of a distorted presentation of the causes of the civil war in the former Bosnia-Herzegovina. Those sanctions represent the most drastic and unfair form of pressure towards a country and a people dedicated to peace.

The unscrupulous smear campaign that the Federal Republic of Yugoslavia and the Serb people as a whole were subjected to by certain world media constituted the height of immorality and cynicism. In the treatment of our situation the journalist profession experienced a complete moral and professional debacle.

And what is in fact the whole truth ?

The direct losses alone from 1991 to 1994 amount to between US $40 and 50 billion. The worst hit have been the impoverished middle and lower strata of the population as well as the vulnerable social groups, i.e. pensioners, children, the sick and the unemployed.

The infant mortality rate just in 1992 went up by 22 % and among diabetics the rate was doubled. One in two children in Belgrade is suffering from anemia.

Yugoslavia has admitted about 700,000 refugees from the war-torn areas of the secessionist republics, among whom, in addition to Serbs, are tens of thousands of Moslems, Croats and others. These unfortunate people are double victims: they are victims of ethnic cleansing carried out in the territories of former Bosnia-Herzegovina and Croatia as well as of the sanctions enforced against the Federal Republic of Yugoslavia.

There is no international authority that could explain to a sick child or old man why there is no medicine. There is no valid argumentation to explain to an artist or scholar why in the midst of a Europe without borders an iron curtain is being erected around his country.

The sanctions have inflicted vast damage to other European countries as well and particularly our neighbours. Natural communications and economic ties among the Balkan countries have been suspended or severed altogether. That is certainly not in the interest of Europe. The development of the entire region has been impaired as well as its democratic political and economic transformation.

Today it must surely be crystal-clear that without lifting the sanctions there can be no peace in these parts. In the absence of peace there can be no cooperation nor any economic or democratic progress in the region. Without it, there can be no Balkan input to European integration. And European integration and the welfare of Europe are surely the prime concern and duty of this Parliament.

Hence our assessment that the partial suspension of sanctions, though a positive step without a doubt, is certainly not a sufficient one if our goal is peace and all the benefits that it carries in its wake. Let me reiterate on this occasion yet again that the Federal Republic of Yugoslavia has fulfilled all the requirements contained in the relevant Security Council Resolutions. It is my conviction that the European Parliament, representing a vast part of Europe, should resolutely call for the Resolutions imposing sanctions on the Federal Republic of Yugoslavia to be rescinded.

The imposition of fresh requirements for the lifting of sanctions is quite unacceptable. It is dangerous to succumb to any such demands because they only encourage the forces supporting war and fan extremisms on all sides. Unilateral decisions by individual members of the international community have the same effect. That is without any doubt the way to a further escalation of the war and the prolongation of the agony suffered by all three peoples in former Bosnia-Herzegovina with unforeseeable consequences.

Mr. President,

Our citizens see the sanctions and attempts by the international community to completely isolate us as a major injustice and totally unwarranted punishment. Certain messages that have reached us even from the highest places to the effect that the very air the Serbs breathe will be limited and that the smile will be wiped off their faces have quite rightly provoked moral indignation among our citizens.

We have harnessed all our national forces in order to weather the adversity, to survive and to prevent spiritual regression.

Despite all the difficulties provoked by the embargo and war in our immediate neighbourhood, the Federal Republic of Yugoslavia has sought to ensure the economic and political preconditions necessary for the development of a modern and advanced pluralistic society. Thanks to a rational economic programme we managed this year to improve a very bad economic situation. Without any external financial aid whatsoever we have checked inflation and stabilized the national currency.

Despite numerous economic and other difficulties dozens of independent social organizations, trade unions, parties, media, associations of ethnic minorities and similar organizations are operating freely. The Federal Republic of Yugoslavia has not been constituted on the basis of any national exclusiveness but as a civil, democratic state based on the equal rights of all its citizens. That is not the case with any of the former Yugoslav republics or any other Balkan state.

In line with its constitutional provisions and international commitments, the Federal Republic of Yugoslavia is ensuring the highest standards and protection of human rights and rights of members of national minorities even though war rages in its immediate neighbourhood and though it is the object of severe sanctions.

The rights enjoyed and exercised by members of national minorities are far more comprehensive than in the majority of other European states. Allow me to mention a few: education, from primary school to university level, in the language of the minority; participation in representative bodies of authority, from the local to the federal level; official use of minority languages, radio, television, theatre, newspapers and books in the languages of the minorities. In the Republic of Serbia there are seven radio and television programmes in the languages of the national minorities (four in Vojvodina and three in Kosovo and Metohija), as well as forty-nine local radio programmes and seventy-three publications. Most of these activities are financed out of the budget of the Republic of Serbia. All these rights are enjoyed also by members of the Albanian national minority living in Yugoslavia, mostly in Kosovo and Metohija, a part of the Republic of Serbia. The extremist leadership of a part of the Albanian national minority, however, is continuing persistently to advocate secessionism and, to that end, it is resorting to various means - primarily intimidation of fellow citizens - it is boycotting the legitimate constitutional order of its own state and refusing to participate in the democratic social and political life of the Republic of Serbia and of the Federal Republic of Yugoslavia. The fact that they are preventing their own children from having a normal education is particularly deplorable - instead of the achievements of modern-day Europe, young people are being offered the darkness of the Middle Ages and self-isolation in the illegal para-educational system.

In our mind there is no dilemma with respect to the ways of dealing with the situation in Kosovo. The authorities of the Federal Republic of Yugoslavia and the Republic of Serbia have always been ready for a dialogue and they remain so today providing such a dialogue recognizes the fact that this is an internal question and therefore needs no mediation, and that it proceeds from respect for the integrity and sovereignty of the Federal Republic of Yugoslavia as is required in your own states when sovereignty and territorial integrity are in question.

Mr. President,

It is a fact that the civil war in a part of ex-Yugoslavia broke out because of the armed secession of certain republics from the former SFRY. Those republics, supported from abroad, saw the forcible break-up of the multiethnic federation - as a model of coexistence of several nations - as a possibility for imposing exclusive nationalistic states regardless of the price. On the other hand, the Republics of Serbia and Montenegro preserved the continuity of life in a common state on half the territory of the former country. The continuity of Yugoslavia is a contribution to democracy and integration in the Balkans and also in the whole of Europe. The citizens of the Federal Republic of Yugoslavia declared themselves in favour of its continuity thereby confirming it to be an expression of their historical, civil, national and state interests. It is also, we are convinced, in line with the objectives of peace and stability in the Balkans and in Europe.

I wish to underline once again that the Federal Republic of Yugoslavia has no territorial claims vis-a-vis any one of its former or current neighbours. We have proven this to be true by our persistent peace-loving policy.

On the contrary, it is only natural that my country should want to normalize relations with the former Yugoslav republics. It has been and still is open to a dialogue so as to overcome the consequences of their secession and embark upon the road of cooperation.

The Federal Republic of Yugoslavia will recognize all the newly-formed states once the questions being negotiated within the framework of the Conference on Yugoslavia have been resolved. Such a position is in conformity with the basic principles of the International Conference on Yugoslavia stipulating that there will be no recognition before the successful termination of the Conference. The normalization of relations is more than merely a decision, it is an on-going process whereby a large number of questions and consequences of the unilateral and forcible secession need to be addressed. The recognition of individual republics should come as the logical consequence and culmination of that process. A prerequisite is that the breakaway republics do not question the right of the Federal Republic of Yugoslavia to international legal continuity.

The Federal Republic of Yugoslavia is more interested than any other country in the region in the earliest possible settlement of all the problems provoked by secession and in the whole region embarking on a road of stable social, economic and democratic progress. This position of ours totally refutes all allegations of the danger threatening from the Federal Republic of Yugoslavia, or as some irresponsible or misinformed circles are prone to allege - from Greater Serbia. Such allegations, far from being well- intentioned , also distract attention from the real causes of the problem. Such fabrications provide fertile ground for backstage machinations masterminded by regional and extra-regional factors to promote their own parochial interests.

Fully aware of the importance of Yugoslav-Croatian or Serb-Croatian relations for stabilization in the territory of former Yugoslavia and for future developments in the Balkans , we have taken the first, yet significant steps towards the normalization of those relations.

The Federal Republic of Yugoslavia continues to support the Vance Plan, of which it is one of the signatories. It advocates a three-tier i.e. phased settlement of all outstanding problems - going from the simpler towards the more complicated ones. The Federal Republic of Yugoslavia will seek to enhance mutual trust but it will not interfere in the direct talks between Zagreb and Knin. It will accept any solution agreed to by the two parties.

I emphatically condemn yesterday's bombing of the Udbina airport in the Republic of Serbian Krajina which I consider to be an irresponsible and unjustified act. By acting in this way the United Nations Security Council has once again succumbed to the influence of those countries whose interest are served by the prolongation rather than the termination of the war. At a time when a large part of the international community, and particularly the European countries is actively involved in the peace process, this act constitutes a direct impediment to that process and encourages the militants and extremists among all three parties to the conflict. Hence, there is a great danger of the escalation of the conflict beyond the borders of the former Bosnia-Herzegovina which runs directly counter to the interests of Europe - for after all this is happening in its backyard. In the interest of peace in Europe I call on all countries - members of the U.N. Security Council to reconsider their decision to extend their military operations beyond the territory of the former Bosnia-Herzegovina.

Yugoslavia will continue to work for the earliest possible peaceful and just political settlement to the civil war in the former Yugoslav republic of Bosnia-Herzegovina. Having stressed from the very beginning of the crisis that the only way to a solution is by adopting an approach that will equally acknowledge the interests of all three peoples: the Moslems, Serbs and Croats in that former Yugoslav republic, we supported the plan of the Contact Group, which in spite of certain shortcomings, we assessed as being conducive to a solution that would protect the interests of all the three peoples alike. For only an even-handed approach in terms of the interests of all three peoples can serve as a basis for durable peace which we all aspire to. We are all too familiar with the tragic consequences of the premature recognition of the breakaway republics. Thus, in the case of the former Bosnia-Herzegovina, the question of recognition can logically be raised only once peace has been established and the negotiating process completed. The policy of double standards with respect to the parties to the conflict has proven to be the worst possible option.

There is no doubt that there have been some welcome changes in the attitude of some international factors - less partiality or more objectivity - particularly in Europe. However, certain

influential countries have lately been repeating some old mistakes and committing new ones. The consequences were only to be expected - the escalation of the civil war. Among those mistakes are the unilateral lifting of the arms embargo for one of the parties to the conflict and demands for that decision to win collective support. This amounts to overt alignment with the Moslem side even at a time when UN protected areas are being used for launching fresh military offensives.

Siding with one party to the conflict are both countries with a long tradition of democracy and those in which dictatorships and extremist regimes are in power. It is indeed difficult to explain such a paradox in the present-day world in which democratic nations, both through international institutions and directly, are seeking to globalize respect for democracy and human rights to such a degree as to elevate it to a philosophy of international relations, the credo and basis for the establishment of any relations whatsoever with another country.

I am deeply convinced that the only way to achieve a speedy and lasting peace in the area of the former Bosnia-Herzegovina is for all three sides to accept the plan of the Contact Group. That is what the Federal Republic of Yugoslavia is actively advocating. To this end, guarantees in writing should be given to the Republic of Srpska and the Serb people in Bosnia-Herzegovina that they will be able to exercise the same rights as the Moslems and Croats in Bosnia-Herzegovina. This would mean the assertion of the equal rights of the parties to the conflict and formal sanctioning of the position agreed upon on that matter between representatives of the international community and the highest officials of my country.

It is also essential that all the sanctions enforced against FRY should be immediately and fully lifted. All warmongers - and there are such forces among the members of all the three nations- would thus be deprived of all argumentation. This would also restore the trust of the Serb people in Bosnia-Herzegovina in the international community's good intentions. The war in the former Bosnia-Herzegovina must come to an end. Regrettably, the recent offensive operations clearly show that neither the Moslems nor the Croats are sincere when they declare their readiness to cease hostilities. The arms embargo is constantly being drastically violated. Yet the world organization is doing nothing to prevent this.

It is necessary for pressure to be brought to bear on the Moslem and Croatian sides to suspend their offensive operations against the Serbs in Bosnia- Herzegovina and for violations of the arms embargo to be prevented. In this way favourable conditions would be ensured for representatives of all three peoples to find a lasting and generally acceptable solution by continuing the negotiating process within the framework of the Contact Group Plan and through direct dialogue.

Mr. President,

The Federal Republic of Yugoslavia condemns all crimes, extremist behaviour and intolerance, as well as all forms of ethnic cleansing or other demonstrations of racial, national and religious discrimination wherever they may occur in the territory of the former SFRY and whoever their perpetrator may be.

The forcible break-up of the former SFRY has not resolved inter-ethnic relations in the Balkans but has indeed drastically aggravated them. The premature recognition of the breakaway former Yugoslav republics, with the European Community taking the lead and, in that context, the proclamation of administrative boundaries as internationally recognized borders, left almost a third of the Serb population forcibly cut off and nationally disenfranchised.

The secession of these republics meant both de facto and de jure discrimination against the Serbs who, though a constituent nation, were denied their constitutional and inalienable right to self-determination. One of the very difficult aspects of the crisis in the area of the former SFRY is the position of the Serbs under Croatian rule outside the UNPA zones. At the very beginning of the crisis the Serb people were arbitrarily and without any explanation excluded from the Croatian Constitution which is still in force. Croatia is continuing to exert pressure and to discriminate against the Serbs on a large scale. The stream of Serb refugees continues before the very eyes of Europe. It is high time that this major problem be examined free of past prejudice and that the appropriate mechanisms of the CSCE and the European Union be set in motion to protect the human, national and civil rights of the Serbs in Croatia.

A specific form of pressure on the Serbs is Croatia's attempt to rehabilitate the Ustasha regime and the war criminals responsible for genocide of the Serbs and Jews during World War II.

The position of the Serbs who have remained under Moslem rule in Sarajevo and other cities within the Moslem-Croatian Federation as "ethnic hostages" is also extremely difficult. They are forced to live in an atmosphere of burgeoning Islamic fundamentalism, hatred and violence.

Mr. President,

The Balkans and the Balkan peoples have had enough of divisions, conflicts and war. It is time to turn a new leaf in history. It is time for all the peoples and states in this region to be able to look forward to brighter prospects. The need for strengthening all forms of cooperation and integration among the countries of the Balkans and South-Eastern Europe is acute. European institutions, including the European Parliament, should contribute to a correct approach being adopted towards the Balkans as an integral part of Europe. I believe this to be their duty. The Balkans cannot be viewed as a burden, but, rather, as a large and as yet unexplored, let alone tapped potential for building a common future of Europe.

One of the essential preconditions is the reintegration of Yugoslavia in the international community and the European family of nations to which it has always belonged.

We expect the European Union to take the lead in renewing our participation in all international and regional organizations. We feel we have the right to expect the European Union to also be the initiator of the complete and definitive lifting of the sanctions of the international community, as it was the first to enforce restrictive measures already at the end of 1991.

For the problems threatening peace and stability in Europe to be resolved, it is essential that all the European states be included in the CSCE and to participate in its activities on a footing of equality. Stability and peace in Europe, as well as the CSCE itself, cannot be based, nor have they ever been based, on a hierarchical relationship among states. In building the system of European security and cooperation it is imperative that it should provide full and equal guarantees to all the European states. Every precedent is dangerous.

Mr. President,

As a Danubian and Mediterranean country, Yugoslavia is centrally placed in a region which has for centuries been the fount or meeting point of European cultures. Ever since prehistoric times when our ancestors created one of the oldest original European civilizations in the canyons of the Danube, in Lepenski Vir, we have been a part of Europe - for better and for worse, in war as in peace. I should just like to refer to the post-World War II period, when for years Yugoslavia played a key role in the process of European cooperation and the struggle to overcome bloc divisions. The former SFRY was, inter alia, the first country of Central and Eastern Europe to establish diplomatic and institutional relations with the European Community.

Today as then, Yugoslavia as a multiethnic, multicultural and multiconfessional country at a crossroads, has an indisputable key role to play as a factor of stability, integration and economic linkage of the region and of Europe. By its consistent domestic policy of national equality and its policy of peace, Yugoslavia is making a major contribution to the overall development and stability of the region.

Accordingly, we view cooperation with the European Union and its institutions as one of our foreign policy priorities. The natural need for economic, cultural, human and all other kinds of links between our region and Europe as a whole cannot be prevented for any length of time by any isolation or sanctions.

We urge the renewal and promotion of cooperation between this Parliament and the Federal Assembly of the Federal Republic of Yugoslavia. We are counting on the European Parliament to take an objective and impartial stance in relation to the protagonists of the crisis and the war which is still raging in the former Yugoslavia and to acknowledge the constructive and peaceloving policy of the Federal Republic of Yugoslavia.

Mr. President,
Ladies and Gentlemen,

Of utmost importance for the prosperity and stability of Europe is not to permit the marginalization of individual regions of our continent. The Europe of blocs should not be allowed to be replaced by a Europe of countries of the "first, second or third order". For Europe to be able to function as an entity, it is essential that economic disparities be redressed. Yugoslavia is ready to continue fully to contribute to the realization of the lofty goals of peace, stability and economic prosperity in our region and in Europe.

The Federal Republic of Yugoslavia does not seek for itself anything more than others enjoy, but neither will it settle for anything less. All we ask is the right to build our country to the best of our ability and knowledge and to compete on a footing of equality with others for a place in European economic, democratic and cultural integration processes - in the way and to the extent that is in the mutual and common interest and to the benefit of all Europeans.